



3015 (02-09-04)

ANNUAL REPORT

OF

Name: STAR PRAIRIE MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 13
STAR PRAIRIE, WI 54026

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: STAR PRAIRIE MUNICIPAL WATER UTILITY**Utility Address:** P.O. BOX 13

STAR PRAIRIE, WI 54026

When was utility organized? 10/24/1976**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS PATSY JOHNSON**Title:** CLERK-TREASURER**Office Address:**

P.O. BOX 13

STAR PRAIRIE, WI 54026

Telephone: (715) 248 - 7231**Fax Number:** (715) 248 - 7501**E-mail Address:** starpv@frontiernet.net

Individual or firm, if other than utility employee, preparing this report:

Name: DON BETTHAUSER**Title:****Office Address:** WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PARKWAY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6604**Fax Number:** (715) 832 - 0475**E-mail Address:** dbetthauser@wipfli.com

President, chairman, or head of utility commission/board or committee:

Name: MR. ROGER LARSON**Title:** VILLAGE PRESIDENT**Office Address:**

P.O. BOX 13

STAR PRAIRIE, WI 54026

Telephone: (715) 248 - 7231**Fax Number:** (715) 248 - 7501**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: WIPFLI ULLRICH BERTELSON LLP
3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6604**Fax Number:** (715) 832 - 0475**E-mail Address:** dbethhauser@wipfli.com**Date of most recent audit report:** 1/23/2002**Period covered by most recent audit:** 1/1/2001-12/31/2001

Names and titles of utility management including manager or superintendent:

Name: MR TOM HESS**Title:** SUPERINTENDENT**Office Address:**

P.O. BOX 13
STAR PRAIRIE, WI 54026

Telephone: (715) 248 - 3933**Fax Number:** (715) 248 - 7501**E-mail Address:**

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:

MR DONALD DEMULLING, BOARD MEMBER
MR GREG GIBSON, BOARD MEMBER
MR CRAIG MATTHYS, BOARD MEMBER
MR TODD OLSON, BOARD MEMBER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	77,688	71,027	1
Operating Expenses:			
Operation and Maintenance Expense (401)	24,849	24,330	2
Depreciation Expense (403)	21,840	18,111	3
Amortization Expense (404)	0	0	4
Taxes (408)	872	679	5
Total Operating Expenses	47,561	43,120	
Net Operating Income	30,127	27,907	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	30,127	27,907	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,212	3,709	9
Miscellaneous Nonoperating Income (421)	25,309	2,070	10
Total Other Income	29,521	5,779	
Total Income	59,648	33,686	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	59,648	33,686	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	29,452	28,455	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	12,015	18
Total Interest Charges	29,452	16,440	
Net Income	30,196	17,246	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	91,472	74,226	19
Balance Transferred from Income (433)	30,196	17,246	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	121,668	91,472	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON RESERVE A/C CD'S AND NOW CHECKING A/C	4,212	4
Total (Acct. 419):	4,212	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER DEPT. INCOME	25,309	5
Total (Acct. 421):	25,309	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	77,688	0	0	0	77,688	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	77,688	0	0	0	77,688	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,117,620	1,113,476	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	105,327	83,487	2
Net Utility Plant	1,012,293	1,029,989	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	877,951	877,023	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	335,656	317,463	4
Net Nonutility Property	542,295	559,560	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	62,387	59,025	7
Total Other Property and Investments	604,682	618,585	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	107,199	26,880	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	11,830	12,132	11
Other Accounts Receivable (143)	17,874	13,567	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	1,400	1,400	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	100	100	17
Total Current and Accrued Assets	138,403	54,079	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	140,118	99,696	20
Total Deferred Debits	140,118	99,696	
Total Assets and Other Debits	1,895,496	1,802,349	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	6,200	6,200	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	121,668	91,472	23
Total Proprietary Capital	127,868	97,672	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	136,845	76,944	25
Other long-Term Debt (224)	498,681	528,681	26
Total Long-Term Debt	635,526	605,625	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	10,628	9,950	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	23,095	23,085	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	33,723	33,035	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,098,379	1,066,017	38
Total Liabilities and Other Credits	1,895,496	1,802,349	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,117,620	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	0	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	1,117,620	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	105,327	0	0	0	9
Total Accumulated Provision	105,327	0	0	0	
Net Utility Plant	1,012,293	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	83,487				83,487	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	21,840				21,840	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
Total credits	21,840	0	0	0	21,840	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal	0				0	16
Other debits (specify):						17
	0				0	18
Total debits	0	0	0	0	0	19
Balance End of Year	105,327	0	0	0	105,327	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.98%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	877,023	928	0	877,951	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	877,023	928	0	877,951	
Less accum. prov. depr. & amort. (122)	317,463	18,193	0	335,656	3
Net Nonutility Property	559,560	(17,265)	0	542,295	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,400	1,400	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	1,400	1,400	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	6,200	1
Changes during year (explain):		
NONE	0	2
Balance end of year	6,200	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--------------------------------------------	----------------------------------	-----------------------------------------------------

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Long-term advances	01/01/1992	12/31/2010	0.00%	136,845	1
Total for Account 223				136,845	
Other Long-Term Debt (224)					
PROMISSORY NOTE	04/15/1999	03/15/2009	5.85%	498,681	2
Total for Account 224				498,681	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	872	2
Charged electric department expense	0	3
Charged sewer department expense	661	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	1,533	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	1,415	7
PSC Remainder Assessment	118	8
Other (explain):		
NONE		9
Total payments and other debits	1,533	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
State Trust Fund Loan	0			0	3
PROMISSORY NOTE	23,085	29,452	29,442	23,095	4
Subtotal	23,085	29,452	29,442	23,095	
Notes Payable (231)					
NONE	0	0	0	0	5
Subtotal	0	0	0	0	
Total	23,085	29,452	29,442	23,095	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	573,181	0	0	492,836	0	1,066,017	1
Add credits during year:							
For Services	1,340	0	0	323	0	1,663	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
IMPACT FEES	12,000	0	0	16,500	0	28,500	4
HYDRANTS	2,199	0	0	0	0	2,199	5
Deduct charges (specify):							
NONE	0	0	0	0	0	0	6
Balance End of Year	588,720	0	0	509,659	0	1,098,379	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	357,000	0	0	303,087	0	660,087	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
RESERVE FUNDS	62,387	3
Total (Acct. 125):	62,387	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,830	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE		8
Total (Acct. 142):	11,830	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	17,874	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	17,874	
Receivables from Municipality (145):		
NONE	0	12
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
ENGINEERING RELATED TO UPGRADING SEWER PLANT	140,118	15
Total (Acct. 183):	140,118	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE	0	16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,115,548	0	0	0	1,115,548	1
Materials and Supplies	1,400	0	0	0	1,400	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	94,407	0	0	0	94,407	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	580,950	0	0	0	580,950	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	441,591	0	0	0	441,591	
Net Operating Income	30,127	0	0	0	30,127	8
Net Operating Income as a percent of						
Average Net Rate Base	6.82%	N/A	N/A	N/A	6.82%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	6,200	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	106,570	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	112,770	
Net Income		
Net Income	30,196	5
Percent Return on Proprietary Capital	26.78%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

1. There is currently no interest being charged on the Advances from Municipality.
-

Taxes Accrued (Acct. 236) (Page F-15)

1. Per Section 66.069(1) (c) Wisconsin Statutes, the Village Board passed Resolution No. 1-2000 where by the property tax equivalent payable by the Water Utility be reduced to zero.
-

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
POBox7854
Madison, Wi 53707-7854

August 5, 2002

Dear Mr. Leege:

The Village of Star Prairie hired a leak detection service this past spring to locate leaks in its water system. It was successful in locating 2 major leaks on one street. Another two leaks were reported by customers, all have been repaired and the loss in water has dropped significantly. Pumpage at the well has been dropped to almost half of what was being pumped in the past.

As I have stated in the past, the village will continue to monitor water usage and will continue to repair leaks as they become evident in the system. New meters are being installed as they are checked for performance. The area DNR representative is aware of the problem and is working with the village with help in solving this problem. All of the mains in the village are in good shape, the problem seems to be in the laterals going to the homes and business's.

All leaks that have been found to date have been in my opinion back filled improperly with native soils, rocks, pieces of blacktop and pieces of concrete laying either on top of or directly under the lateral's causing crack in the plastic lateral piping.

I will continue to monitor pumpage and if you like I will send you a follow up report monthly on pumpage.

Thomas R. Hess
Maintenance Operator
Village of Star Prairie
P0 Box 13
Star Prairie, WI 54026
(715)248-7194

-----Original Message-----

From: Leege, Peter PSC
Sent: Thursday, August 01, 2002 3:54 PM
To: 'starpv@frontiernet.net'
Subject: Review letter for # 5675, Star Prairie Municipal Water Utility.

Dear Ms. Johnson:

The Public Service Commission staff has completed its analytical review of your 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors, and also to identify significant fluctuations from prior years data that are not sufficiently explained in the annual report.

During our review we noted that the water loss issue continues to be a problem. Please provide the following information regarding water loss.

Is the utility in compliance with meter testing requirements? If so, then

FINANCIAL SECTION FOOTNOTES

it appears that the problems with your distribution system are at fault. There is more than the economic efficiency of limiting water loss at stake. Significant and widespread leaks allow for the potential of contamination. Has DNR personnel discussed this potential? Perhaps a consultant can pursue a grant/loan assisted main replacement project that will have reasonable benefits for the cost. These benefits would include the significant and measurable savings in energy costs, premature pump replacement, the economy of wholesale construction vs. piecemeal repairs, and the immeasurable value of protection against contamination. We recommend that you contact the DNR to begin this process of investigating and evaluating a solid cure to your water loss problem. Truly a water loss that consistently is well over half of that which is pumped must not continue indefinitely.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me by email or by telephone at (608) 267-9198. Please respond within 30 days of this email. If we have no questions regarding your response, you can consider the review closed.

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
Peter.Leege@psc.state.wi.us
Fax: (608) 266-3957

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		77,021	1
Total Sales of Water		77,021	
Other Operating Revenues			
Forfeited Discounts (470)		667	2
Other Water Revenues (474)		0	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		667	
Total Operating Revenues		77,688	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		14,368	5
General Operating Expenses (680-690)		10,481	6
Total Operation and Maintenance Expenses		24,849	
Other Operating Expenses			
Depreciation Expense (403)		21,840	7
Amortization Expense (404)		0	8
Taxes (408)		872	9
Total Other Operating Expenses		22,712	
Total Operating Expenses		47,561	
NET OPERATING INCOME		30,127	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	184	9,168	39,992	4
Commercial	25	1,998	8,155	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	209	11,166	48,147	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		27,624	8
Other Sales to Public Authorities (464)	5	101	1,250	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	215	11,267	77,021	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	27,624	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	27,624	
Forfeited Discounts (470):		
Customer late payment charges	667	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	667	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	7
Other (specify):		
NONE	0	8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE	0	9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	6,075	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	3,277	3
Chemicals (630)	0	4
Supplies and Expenses (640)	1,748	5
Repairs of Water Plant (650)	2,613	6
Transportation Expenses (660)	655	7
Total Plant Operation and Maintenance Expenses	14,368	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,700	8
Office Supplies and Expenses (681)	441	9
Outside Services Employed (682)	3,295	10
Insurance Expense (684)	1,465	11
Employees Pensions and Benefits (686)	1,580	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	10,481	
Total Operation and Maintenance Expenses	24,849	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	2
Net property tax equivalent		0	
Social Security		754	3
PSC Remainder Assessment		118	4
Other (specify): NONE		0	5
Total tax expense		872	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.259076				3
County tax rate	mills		4.993677				4
Local tax rate	mills		6.012981				5
School tax rate	mills		11.163271				6
Voc. school tax rate	mills		1.683502				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.112507				10
Less: state credit	mills		1.586037				11
Net tax rate	mills		22.526470				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.012981				14
Combined School Tax Rate	mills		12.846773				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.859754				17
Total Tax Rate	mills		24.112507				18
Ratio of Local and School Tax to Total	dec.		0.782156				19
Total tax net of state credit	mills		22.526470				20
Net Local and School Tax Rate	mills		17.619225				21
Utility Plant, Jan. 1	\$	1,113,476	1,113,476				22
Materials & Supplies	\$	1,400	1,400				23
Subtotal	\$	1,114,876	1,114,876				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,114,876	1,114,876				26
Assessment Ratio	dec.		0.771974				27
Assessed Value	\$	860,655	860,655				28
Net Local & School Rate	mills		17.619225				29
Tax Equiv. Computed for Current Year	\$	15,164	15,164				30
Tax Equivalent per 1994 PSC Report	\$	13,656					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	50,269	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	50,269	0	
PUMPING PLANT			
Land and Land Rights (320)	6,903	0	12
Structures and Improvements (321)	29,113	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	25,570	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	61,586	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	5,285	0	23
Total Water Treatment Plant	5,285	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,628	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	50,269	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	50,269	
PUMPING PLANT				
Land and Land Rights (320)	0	0	6,903	12
Structures and Improvements (321)	0	0	29,113	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	25,570	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	61,586	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	5,285	23
Total Water Treatment Plant	0	0	5,285	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	5,628	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	447,643	0	26
Transmission and Distribution Mains (343)	394,657	0	27
Fire Mains (344)	0	0	28
Services (345)	76,621	1,945	29
Meters (346)	14,881	0	30
Hydrants (348)	48,623	2,199	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	988,053	4,144	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	1,550	0	36
Transportation Equipment (373)	4,650	0	37
Other General Equipment (379)	2,083	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	8,283	0	
Total utility plant in service directly assignable	1,113,476	4,144	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	1,113,476	4,144	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	447,643	26
Transmission and Distribution Mains (343)	0	0	394,657	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	78,566	29
Meters (346)	0	0	14,881	30
Hydrants (348)	0	0	50,822	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	0	0	992,197	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	0	35
Computer Equipment (372.1)	0	0	1,550	36
Transportation Equipment (373)	0	0	4,650	37
Other General Equipment (379)	0	0	2,083	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	8,283	
Total utility plant in service directly assignable	0	0	1,117,620	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	0	0	1,117,620	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	3,882	3,882	1
February	0	0	3,012	3,012	2
March	0	0	3,314	3,314	3
April	0	0	3,410	3,410	4
May	0	0	3,583	3,583	5
June	0	0	3,547	3,547	6
July	0	0	3,406	3,406	7
August	0	0	2,875	2,875	8
September	0	0	2,727	2,727	9
October	0	0	2,811	2,811	10
November	0	0	2,760	2,760	11
December	0	0	3,147	3,147	12
Total annual pumpage	0	0	38,474	38,474	
Less: Water sold				11,267	13
Volume pumped but not sold				27,207	14
Volume sold as a percent of volume pumped				29%	15
Volume used for water production, water quality and system maintenance				2,000	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				2,000	19
Volume pumped but unaccounted for				25,207	20
Percent of water lost				66%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Excess over 25% is unknown per utility superintendent. Adding the new water tower to the system in 2000 has increased the water pressure as a result the amount has increased.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				205	23
Date of maximum: 7/11/2001					24
Cause of maximum:					25
Park irrigation of ball field.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				58	26
Date of minimum: 10/25/2001					27
Total KWH used for pumping for the year				39,513	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
658' FROM TANK	1	300	16	360,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	AT WELL	PUMP HOUSE		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	GOULD	NONE		5
Year Installed	2000	1994		6
Type	SUBMERSIBLE	OTHER		7
Actual Capacity (gpm)	310	1		8
Pump Motor or Standby Engine Mfr	FRANKLIN	CUMMINGS		10
Year Installed	2000	1994		11
Type	ELECTRIC	DIESEL		12
Horsepower	30	100		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	2000		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	165		10
Total capacity in gallons (actual)	200,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)			14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)			17
Filters, type (gravity, pressure,			18
other, none)			19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)			22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	18,179	0	0	0	18,179
M	D	8.000	4,351	0	0	0	4,351
M	D	10.000	489	0	0	0	489
Total Within Municipality			23,019	0	0	0	23,019
Total Utility			23,019	0	0	0	23,019

1
2
3

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3	0	0	0	3	0	1
M	1.000	201	4	0	0	205	11	2
M	1.500	5	0	0	0	5	0	3
M	2.000	5	0	0	0	5	4	4
Total Utility		214	4	0	0	218	15	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	247	0	0	1	248	31	1
1.000	4	0	0	0	4	0	2
1.250	1	0	0	0	1	0	3
1.500	3	0	0	0	3	2	4
Total:	255	0	0	1	256	33	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	188	19	0	4	0	37	248	1
1.000	0	3	0	0	0	1	4	2
1.250	0	1	0	0	0	0	1	3
1.500	0	2	0	1	0	0	3	4
Total:	188	25	0	5	0	38	256	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	46	1	0	0	47	2
Total Fire Hydrants	46	1	0	0	47	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	43
Number of distribution system valves end of year:	59
Number of distribution valves operated during year:	47

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

1. See page F-22 for footnote related to accrued taxes page F-15.
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Water Services (Page W-16)

Services were installed by property owners.

Meters (Page W-17)

1. Adjustment was necessary to balance to year end count including meters on hand.
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